

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

| | | |
|---------------------------------|---|------------------|
| In the Matter of the Protest of |) | |
| |) | DOCKET NO. 16721 |
| [REDACTED] |) | |
| Petitioner. |) | DECISION |
| |) | |
| |) | |
| |) | |
| |) | |

On May 31, 2002 the staff of the Sales, Use and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing sales tax, penalty, and interest for the period September 1, 1998 through August 31, 2001 in the total amount of \$33,624.

On July 30, 2002, the taxpayer filed a timely appeal and petition for redetermination regarding one specific audit issue. On August 5, 2002, the Commission received full payment on the audit deficiency from the taxpayer. The taxpayer did not respond to the Commission's hearing rights letter sent August 29, 2002 or to a follow-up letter sent on December 2, 2002, and has provided nothing further for the Commission to consider. The Commission, having reviewed the file, hereby issues its decision.

The taxpayer has not provided the Commission with legal or factual information to establish that the amount asserted in the Notice of Deficiency Determination is incorrect. As a result, the Commission has no alternative but to uphold the deficiency notice. (See *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984) (A determination of the State Tax Commission is presumed to be correct); and, *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986) (A State Tax Commission deficiency is presumed to be correct and the burden is on the taxpayer to show that the deficiency is erroneous).

Absent information to the contrary, the Commission finds the deficiency prepared by the Bureau to be a reasonably accurate representation of the taxpayer's sales and use tax liability for the period September 1, 1998 through August 31, 2001.

The Bureau added interest and penalty to the sales and use tax deficiency. The Commission reviewed those additions and found both to be appropriate per Idaho Code sections 63-3045 and 63-3046.

The Commission acknowledges that full payment has been made and that there are no other amounts owing with respect to this audit deficiency.

WHEREFORE, the Notice of Deficiency Determination dated May 31, 2002, is APPROVED, AFFIRMED and MADE FINAL.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this ____ day of _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2003, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]
